



# TAMIL NADU GOVERNMENT GAZETTE

## EXTRAORDINARY

PUBLISHED BY AUTHORITY

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CHENNAI, THURSDAY, FEBRUARY 25, 2021  
Maasi 13, Saarvari, Thiruvalluvar Aandu-2052

### Part II—Section 2

**Notifications or Orders of interest to a Section of the public  
issued by Secretariat Departments.**

#### NOTIFICATIONS BY GOVERNMENT

#### COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

NOTIFICATIONS UNDER THE TAMIL NADU GOODS AND SERVICES TAX ACT, 2017

*[G.O. Ms No. 47, Commercial Taxes and Registration (B1), 25th February 2021, Maasi 13,  
Saarvari, Thiruvalluvar Aandu-2052.]*

#### No. II(2)/CTR/132(e)/2021.

In exercise of the powers conferred by sub-section (6D) of Section 25 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on recommendations of the Council, and in supersession of the Commercial Taxes and Registration Department Notification No.II(2)/CTR/232(h-7)/2020, published at page 4 in Part II-Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated 13th April, 2020, except as respects things done or omitted to be done before such supersession, hereby notifies that the provisions of sub-section (6B) or sub-section (6C) of Section 25 of the said Act shall not apply to a person who is,-

- (a) not a citizen of India; or
- (b) a Department or establishment of the Central Government or State Government; or
- (c) a local authority; or
- (d) a statutory body; or
- (e) a Public Sector Undertaking; or
- (f) a person applying for registration under the provisions of sub-section (9) of Section 25 of the said Act.

2. This Notification shall be deemed to have come into force with effect from 23rd February, 2021.

Dr. BEELA RAJESH,  
*Principal Secretary to Government.*